

JULY 2001 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>July 2001</u>
Individual Income Tax	
Net Collections	\$145,760,135
Percent Change	0.3%
Corporate Income Tax	
Net Collections	\$12,321,809
Percent Change	(48.0%)
Transaction Privilege, Severance & Use Taxes	
Net Collections	\$259,323,492
Percent Change	(0.7%)
Total Big Three Tax Types	
Net Collections	\$417,405,436
Percent Change	(2.9%)

TAX FACTS

July 2001

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	July 2001	July 2000	% Change
Gross Collections	\$9,734,259	\$9,569,607	1.7
Withholding	188,982,846	184,083,015	2.7
Refunds	(17,800,590)	(15,309,995)	16.3
Urban Revenue Sharing	(35,156,381)	(33,037,720)	6.4
Net Collections	\$145,760,135	\$145,304,906	0.3

Individual Income Tax Document Count

In calendar year 2000, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	OTHER	TOTAL
#	38,571	1,334,940	74,284	107,508	57	41,476	332,144	15,867	185,561	1	2,130,409
%	1.8	62.7	3.5	5.0	0.0	1.9	15.6	0.7	8.7	0.0	

In calendar year 2001 the number of returns filed, and processed, are as follows:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	OTHER	TOTAL
#	32,885	1,328,018	63,054	103,974	6	41,915	307,330	14,718	179,200	0	2,071,100
%	1.6	64.1	3.0	5.0	0.0	2.0	14.8	0.7	8.7	0.0	

The 2,071,100 returns filed through July 2001 compares to 1,997,994 returns filed during the same period of time in 2000 for an annual increase of 3.7%. This count represents multiple tax years. For tax year 2000 filed in 2001, 2,009,219 returns have been filed, this represents a 3.8% increase from 1999 returns filed in 2000 during the same period of time.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 1,398,921 returns in calendar year 2000 for tax year 1999 from filers who also have returns on record from calendar year 1998 with the same marital status. On average, these filers experienced a 6.7% growth in FAGI and a 8.2% increase in tax liability. More specifically, 32.7% of these filers experienced a decrease in tax liability; on average a decrease of 40.7% with a corresponding average decrease in FAGI of 23.1%. Filers showing an increase in tax liability totaled 800,288, or 57.2%, with an average FAGI increase of 30.3% and an average tax liability increase of 55.7%.

Average Individual Income Tax Refund

Beginning with calendar year 2001 taxpayers that opt to file their returns electronically were given the option to direct deposit their refund. The figures shown below for calendar year 2001 include direct deposits.

	Average	Number
2001 CYTD	\$627.15	1,295,885
2000 CYTD	\$539.85	1,276,875
% Change	16.2%	1.5%

"New" Filers in Calendar Year 1999

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2000. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 231,267 "new" returns have been filed thus far in 2000, representing approximately 276,167 persons, not including dependents. The average Federal Adjusted Gross Income for these 231,267 returns is \$19,180, with an average tax liability of \$328. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 18.5% had a married filing joint filing status, 7.5% claimed a 65 And Over Exemption and 31.5% claimed dependents.

Individual Income Tax Estimated Payments

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1999 was \$344.6 million, for an average of \$1,684. A total additional \$57.2 million in estimated payments was received as refunds on the 1998 tax returns applied to 1999 estimates, for an average of \$1,712. The data source for estimated payments received during tax year 2001 is under review. No further information is available at this time.

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from September 1998 through December 1999, \$534,654,558 was received for the fourth quarter of 1998. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2000, which shows a growth rate of 10.6% in withholding payments over the second quarter of 1999. Growth in quarters for which information is still being gathered is as follows:

3 rd Quarter 2000	6.6%	2 nd Quarter 2001	3.3%
4 th Quarter 2000	5.5%	3 rd Quarter 2001	8.8%
1 st Quarter 2001	3.5%		

The comparisons made above were against the same number of months of collections in the previous year. In other words, the tenth month of information available for the fourth quarter of 2000 was compared against the tenth month of collections for the fourth quarter of 1999. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

	Number	Amount	Average
Calendar Year 2001	14,439	\$4,602,609	\$318.76
Calendar Year 2000	15,670	\$4,926,215	\$314.37
% Change	(7.9%)	(6.6%)	1.4%

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. Since the voter approval was not validated by the Federal Elections Commission until mid 1999, the 1998 tax forms did not carry these options. For tax year 1999, filed in 2000 and later, these options are available.

	July 2001	Year to Date
Check Off	\$7,385	\$2,228,964
Voluntary Donation	(\$906)	\$54,748
Number of Returns	978	303,494

Contributions on the Individual Income Tax Return

Through July 2001, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	10,340	\$167,108	\$16.16
Child Abuse	11,920	\$192,711	\$16.17
Special Olympics	5,512	\$77,386	\$14.04
Neighbors Helping	3,183	\$39,844	\$12.52
AID to Education	450	\$23,944	\$53.21
Domestic Violence Shelter	8,519	\$132,767	\$15.58
Democratic Party	655	\$12,942	\$19.76
Republican Party	505	\$14,027	\$27.78
Libertarian Party	95	\$2,073	\$21.82
Reform Party	3	\$35	\$11.67
Green Party	182	\$2,473	\$13.59
Natural Law	8	\$151	\$18.88

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	July 2001	July 2000	% Change
Gross Collections	\$23,038,154	\$27,980,706	(17.7)
Refunds	(\$10,716,345)	(\$4,264,692)	151.3
Net Collections	\$12,321,809	\$23,716,014	(48.0)

Included in the refunds shown above are refunds for the alternative fuel vehicle credit program. In July, \$354,000 in alternative fuel vehicle refunds was paid out. Removing this from the fiscal year-to-date refunds results in a growth in refunds for the fiscal year of 143.0%

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

July 2001	\$17,100,271	Calendar Year Total	\$215,500,362
July 2000	<u>\$15,328,992</u>	Calendar Year Total	<u>\$256,223,064</u>
% Change	11.6%	% Change	(15.9%)

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment for the month of July 2001 and for the fiscal year.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,000 and more	Total	% chg
July 2001	126	10	9	1	5	0	151	(21.8)
July 2000	164	9	16	0	4	0	193	
CY 2001	1,693	193	216	38	27	0	2,167	(6.3)
CY 2000	1,748	234	251	40	39	0	2,312	

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 00/01 by corporate fiscal year. For example, in FY 00/01, 9.7% of the refund dollars paid were for corporate fiscal years ending in 1996 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	96 & Prior	97	98	99	00	01
FY 00/01	12.5%	5.9%	3.0%	65.0%	13.4%	0.1%
Corporate Fiscal Year-End:	97 & Prior	98	99	00	01	02
FY 01/02	35.2%	8.8%	10.9%	43.5%	1.5%	0.0%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

July 2001	\$5,192,773	Calendar Year Total	\$32,328,431
July 2000	<u>\$2,987,698</u>	Calendar Year Total	<u>\$27,862,230</u>
% Change	73.8%	% Change	16.0%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 95,415 corporate returns showing a fiscal year-end of 1999. The type of return received is indicated on the following page:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	352	45,142	46,163	342	6,544
%	0.4	54.6	44.6	0.3	6.6

Through July 2001, 72,055 documents have been received for a fiscal year-end of 2000, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	127	27,354	36,152	233	8,819
%	0.2	38.0	50.2	0.3	11.4

The figures shown above for the 2000 returns are most meaningful when compared to 1999 returns received during the same period of time in the previous year. Through July 2000, the Arizona Department of Revenue received 44,145 documents with a fiscal year-end of 1999. This represents a 63.2% increase in the number of corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.0% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 2001/02 is based on net income tax collections in Fiscal Year 1999/2000. Amounts returned for July 2001 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Due to new legislation, mining severance is now 100% distribution base. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	July 2001	July 2000	% change
Distribution Base	\$106,841,890	\$108,334,336	(1.4)
Non shared	206,587,240	206,433,786	0.1
Use Tax	15,921,147	17,367,834	(8.3)
Education Tax	35,996,255	0	N/A
Other Revenues	42,343,996	39,362,365	7.6
Total Collections	\$407,690,528	\$371,498,321	9.7

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The Education tax is distributed in accordance with prop 301. "Other" revenues are returned to the administering authority.

	July 2001	July 2000	% Change
Retained by State	\$259,323,492	\$261,029,126	(0.7)
Returned to Counties	43,303,086	43,970,970	(1.5)
Returned to Cities	26,723,698	27,135,860	(1.5)
Education Tax	35,996,255	0	N/A
Other	42,343,996	39,362,365	7.6
Total Collections	\$407,690,528	\$371,498,321	9.7

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	July 2001	% Change
Transporting/Towing	5%	\$279,200	(33.4)
Non-Metal Mining/Oil & Gas	3.125%	640,473	(0.4)
Utilities	5%	28,089,021	3.7
Communications	5%	11,719,747	0.8
Railroads/Aircraft	5%	209,995	181.6
Private Car/Pipelines	5%	46,691	(75.9)
Publishing	5%	584,121	10.1
Printing	5%	1,609,422	(12.3)
Restaurants/Bars	5%	26,231,245	2.2
Amusements	5%	3,017,115	(9.4)
Commercial Lease	0%	58,062	(98.3)
Rental of Personal Property	5%	16,690,020	3.9
Contracting	3.75% - 5%	53,766,386	1.9
Feed Wholesale	Repealed	5	(99.0)
Retail	5%	162,607,715	(0.4)
Advertising	0	0	N/A
Mining Severance*	2.5%	100,500	(74.7)
Timber Severance	\$2.13/\$1.51 per 1000 board ft	174	(67.9)
Hotel/Motel	5.5%	7,335,707	4.2
Membership Camping	5%	8,654	100.0
Use/Use Inventory	5%	15,921,146	(8.3)
Rental Occupancy Tax	3%	9,848	51.7
Jet Fuel Tax	\$.0305/\$.0105 gal	411,116	(3.3)
Telecommunications Devices:	1.1		
Telecom. Fund for the Deaf	----	551,506	34.1
Poison Control Fund	----	203,982	34.1
911 Excise	1.25%	946,186	39.4
911 Wireless Service	\$0.10 monthly per activated service	172,176	32.3
Total		\$331,210,215	(0.7)

The Use/Use Inventory category shown above includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

*Beginning with December 1999 the mining severance tax base has changed.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	July 2001	% Change
Transporting/Towing	\$5,583,999	(33.4)
Non-Metal Mining/Oil & Gas	20,495,122	(0.4)
Utilities	561,780,428	3.7
Communications	234,394,933	0.8
Railroads/Aircraft	4,199,904	181.6
Private Car/Pipelines	933,820	(75.9)
Publishing	11,682,416	10.1
Printing	32,188,438	(12.3)
Restaurants/Bars	524,624,909	2.2
Amusements	60,342,304	(9.4)
Commercial Lease	4,901,454	(97.0)
Rental of Personal Property	333,800,395	3.9
Contracting	1,075,327,724	1.9
Feed Wholesale	1,043	(99.0)
Retail	3,252,154,299	(0.4)
Advertising	0	N/A
Mining Severance*	4,020,002	(74.7)
Timber Severance	105	N/A
Hotel/Motel	133,376,493	4.2
Membership Camping	173,082	100.0
Use/Use Inventory	317,138,304	(8.4)
Rental Occupancy Tax	328,281	51.7
Total	\$6,577,447,455	(2.3)

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table, are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In July 2001, 15,585,172 gallons of jet fuel were taxed, a (1.0%) increase from the 15,741,808 reported for July 2000. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in July 2001 was \$1,442,804 a 3.5% increase from the \$1,393,770 claimed in July 2000.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

*Beginning with December 1999, the mining severance tax base has changed.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Fry's Market Place might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

<u>SIC Code</u> <u>Range</u>	<u>Description</u>	<u>July 2001</u>	<u>July 2000</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$182,717,752	\$171,529,285	6.5
5311-5399	general merchandise stores	295,372,429	\$299,960,489	(1.5)
5411-5499	food stores (no food sales)	234,056,747	\$252,917,968	(7.5)
5511-5521	motor vehicle dealers	621,650,173	\$617,708,226	0.6
5531-5599	misc. automotive, motorcycle & boat stores	202,031,698	\$168,637,806	19.8
5611-5699	apparel & accessory stores	198,273,747	\$194,983,842	1.7
5712-5733	furniture, home furnishings & equipment stores	162,459,693	\$176,586,880	(8.0)
5912-5949	misc. retail stores	202,650,225	\$201,600,749	0.5
TOTAL		\$3,252,154,299	\$3,264,558,335	(0.4)

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 2001 is shown in the County Share column.

	<u>Dist. Base Collections</u>	<u>County Share</u>	<u>% of Total</u>	<u>% Change</u>
Apache	\$257,624	\$332,178	0.8	(55.7)
Cochise	1,476,494	763,709	1.8	(8.1)
Coconino	3,367,081	1,302,617	3.0	(2.0)
Gila	770,259	372,491	0.9	14.2
Graham	339,466	201,697	0.5	(3.4)
Greenlee	259,320	230,687	0.5	1.9
La Paz	181,645	115,234	0.3	(9.8)
Maricopa	73,730,575	27,858,422	64.3	0.0
Mohave	2,655,766	1,145,255	2.6	(2.7)
Navajo	1,641,048	712,852	1.6	(0.3)
Pima	14,921,592	6,461,623	14.9	(3.8)
Pinal	1,688,392	1,089,301	2.5	5.9
Santa Cruz	610,650	273,852	0.6	(1.4)
Yavapai	3,062,380	1,429,759	3.3	0.0
Yuma	1,879,598	1,013,410	2.3	4.2
Total	\$106,841,890	\$43,303,086		(1.5)

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for July 2001 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during July 2000 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

	Road Tax	Excise Tax	Jail Tax	Rental Car Surcharge	Stadium Tax	RV Surcharge	Hospital Tax	Capitol Projects	Tourism Authority
Apache		\$80,479							
Cochise		\$431,774							
Coconino		\$882,438	\$529,165						
Gila	\$245,429	\$239,452					\$0		
Graham		\$99,348							
Greenlee		\$54,851							
La Paz		\$58,938	\$58,941						
Maricopa	\$22,595,888		\$8,269,373	\$416,020	\$19,280				\$1,133,396
Mohave		\$363,449							
Navajo		\$456,898							
Pima				\$111,655		\$6,611			
Pinal	\$553,467	\$536,094							
Santa Cruz		\$175,660							
Yavapai		\$909,800	\$359,399						
Yuma		\$550,537	\$550,144					\$535,165	

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in July 2001. The table compares the receipts to July 2000 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	July 2001	July 2000	% Change
Spirituous	\$1,717,760	\$1,617,837	6.2%
Vinous	632,081	609,439	3.7%
Malt	1,849,814	1,959,060	(5.6)
Cigarette	12,220,767	14,821,392	(17.5)
Other Tobacco	420,445	293,830	43.1%
Tobacco Licenses	850	2,750	(69.1)
Total	\$16,841,716	\$19,304,308	(12.8)

*Through July 2001, \$393,800 of Cigarette and Tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

General Fund revenues from luxury taxes:

	July 2001	July 2000	% Change
Spirituos	\$1,202,432	\$1,132,486	6.2%
Vinous	157,780	151,967	3.8%
Malt	462,453	489,765	(5.6)
Cigarette	3,592,160	4,047,629	(11.3)
Other Tobacco	65,169	45,544	43.1%
Tobacco Licenses	850	2,750	(69.1)
Total	\$5,480,844	\$5,870,140	(6.6)

Other dedicated revenues from luxury taxes:

	July 2001
Correction Fund revenues	\$2,098,207
Health Care Fund revenues	\$8,469,694
Wine Promotional Fund revenues	\$961
Drug Treatment & Education Fund revenues	\$566,811
Corrections Revolving Fund revenues	\$225,198

Estate Tax

	July 2001	\$3,950,583
	July 2000	\$6,957,725
% Change		(43.2%)

Private Car

	July 2001	\$0
	July 2000	\$1,288
% Change		N/A

Bingo

	July 2001	\$62,582
	July 2000	\$62,269
% Change		0.5%

Unclaimed Property

	July 2001	\$460,633
	July 2000	\$1,509,482
% Change		(69.5%)

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

TABLE 1
“New” Returns Filed in 2000 for Tax Year 1999
Through July 2001

Federal Adjusted Gross Income Bracket	Number of Returns	% of Total	Average FAGI	Average Tax Due	CHARACTERISTICS OF TAXPAYERS					
					% Married Joint	% Single	% Unmarried Head	% Married Separate	% Over 65	% With Dependents
Negative FAGI	1,119	0.5%	-\$20,469	\$1	20.2%	71.4%	5.3%	3.1%	15.7%	10.4%
\$0-\$5,000	52,270	22.6%	\$2,742	\$1	2.9%	87.5%	8.7%	0.9%	2.6%	11.8%
\$5,000-\$10,000	50,899	22.0%	\$7,369	\$31	6.6%	72.8%	19.3%	1.4%	5.6%	25.9%
\$10,000-\$15,000	35,075	15.2%	\$12,372	\$97	13.8%	54.5%	29.8%	1.9%	9.1%	39.7%
\$15,000-\$20,000	25,720	11.1%	\$17,326	\$180	21.4%	45.8%	30.0%	2.8%	10.3%	43.1%
\$20,000-\$25,000	16,654	7.2%	\$22,338	\$301	24.5%	43.9%	27.9%	3.7%	8.6%	43.9%
\$25,000-\$30,000	11,269	4.9%	\$27,348	\$430	28.6%	43.7%	23.0%	4.7%	8.0%	41.9%
\$30,000-\$40,000	13,643	5.9%	\$34,487	\$599	36.9%	39.6%	19.0%	4.4%	8.9%	41.7%
\$40,000-\$50,000	7,901	3.4%	\$44,618	\$829	48.3%	34.0%	14.6%	3.1%	11.5%	43.1%
\$50,000-\$75,000	9,865	4.3%	\$60,259	\$1,212	62.6%	25.2%	9.9%	2.4%	13.9%	43.7%
\$75,000-\$100,000	3,531	1.5%	\$85,466	\$1,897	72.0%	18.9%	7.4%	1.7%	16.2%	43.6%
\$100,000-\$200,000	2,631	1.1%	\$131,917	\$3,535	72.3%	20.2%	5.5%	2.0%	19.6%	40.4%
\$200,000-\$500,000	563	0.2%	\$282,069	\$9,701	67.2%	24.3%	6.0%	2.5%	20.6%	34.7%
\$500,000-\$1,000,000	87	0.0%	\$677,407	\$44,330	62.1%	25.3%	8.0%	4.6%	29.9%	28.7%
\$1,000,000 and over	40	0.0%	\$2,411,218	\$110,880	52.5%	35.0%	7.5%	5.0%	37.5%	27.5%
Total	231,267		\$19,180	\$328	18.5%	59.9%	19.5%	2.1%	7.5%	31.5%

NEW RETURNS FILED IN 2000 FOR TAX YEAR 1999

Total	223,341	\$18,902	\$336	18.9%	60.2%	18.5%	2.4%	7.5%	30.2%
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“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
July 2001

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,762,689	202,705
Eagar	\$35,070	4,033	Surprise	268,249	30,848
Springerville	17,148	1,972	Tempe	1,379,377	158,625
St. Johns	28,427	3,269	Tolleson	43,253	4,974
<u>Cochise County</u>			Wickenburg	44,192	5,082
Benson	40,966	4,711	Youngtown	26,174	3,010
Bisbee	52,958	6,090	<u>Mohave County</u>		
Douglas	124,455	14,312	Bullhead City	293,650	33,769
Huachuca City	15,226	1,751	Colorado City	28,992	3,334
Sierra Vista	328,485	37,775	Kingman	174,517	20,069
Tombstone	13,079	1,504	Lake Havasu City	364,686	41,938
Willcox	32,462	3,733	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	42,757	4,917
Flagstaff	459,957	52,894	Pinetop-Lakeside	31,148	3,582
Fredonia	9,009	1,036	Show Low	66,914	7,695
Page	59,210	6,809	Snowflake	38,783	4,460
Williams	24,714	2,842	Taylor	27,618	3,176
<u>Gila County</u>			Winslow	82,784	9,520
Globe	65,097	7,486	<u>Pima County</u>		
Hayden	7,757	892	Marana	117,881	13,556
Miami	16,835	1,936	Oro Valley	258,266	29,700
Payson	118,437	13,620	Sahuarita	28,192	3,242
Winkelman	3,852	443	South Tucson	47,740	5,490
<u>Graham County</u>			Tucson	4,232,254	486,699
Pima	17,296	1,989	<u>Pinal County</u>		
Safford	80,280	9,232	Apache Junction	276,649	31,814
Thatcher	34,975	4,022	Casa Grande	219,344	25,224
<u>Greenlee County</u>			Coolidge	67,706	7,786
Clifton	22,574	2,596	Eloy	90,219	10,375
Duncan	7,061	812	Florence	148,299	17,054
<u>La Paz County</u>			Kearny	19,557	2,249
Parker	27,305	3,140	Mammoth	15,322	1,762
Quartzsite	29,166	3,354	Superior	28,296	3,254
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	312,033	35,883	Nogales	181,552	20,878
Buckeye	56,845	6,537	Patagonia	7,661	881
Carefree	25,453	2,927	<u>Yavapai County</u>		
Cave Creek	32,418	3,728	Camp Verde	82,184	9,451
Chandler	1,535,519	176,581	Chino Valley	68,132	7,835
El Mirage	44,105	7,609	Clarkdale	29,757	3,422
Fountain Hills	175,960	20,235	Cottonwood	79,819	9,179
Gila Bend	17,218	1,980	Jerome	2,861	329
Gilbert	953,907	109,697	Prescott	295,119	33,938
Glendale	1,902,753	218,812	Prescott Valley	204,656	23,535
Goodyear	164,447	18,911	Sedona	88,628	10,192
Guadalupe	45,462	5,228	<u>Yuma County</u>		
Litchfield Park	33,131	3,810	San Luis	133,238	15,322
Mesa	3,446,811	396,375	Somerton	63,184	7,266
Paradise Valley	118,820	13,664	Wellton	15,905	1,829
Peoria	942,315	108,364	Yuma	674,058	77,515
Phoenix	11,487,589	1,321,045			
Queen Creek	37,531	4,316	TOTAL	\$35,156,381	4,045,436

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
July 2001

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,339,047	202,705
Eagar	\$26,642	4,033	Surprise	203,778	30,848
Springerville	13,027	1,972	Tempe	1,047,859	158,625
St. Johns	21,595	3,269	Tolleson	32,858	4,974
<u>Cochise County</u>			Wickenburg	33,571	5,082
Benson	31,120	4,711	Youngtown	19,884	3,010
Bisbee	40,230	6,090	<u>Mohave County</u>		
Douglas	94,543	14,312	Bullhead City	223,074	33,769
Huachuca City	11,567	1,751	Colorado City	22,024	3,334
Sierra Vista	249,537	37,775	Kingman	132,574	20,069
Tombstone	9,935	1,504	Lake Havasu City	277,038	41,938
Willcox	24,660	3,733	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	32,481	4,917
Flagstaff	349,412	52,894	Pinetop/Lakeside	23,662	3,582
Fredonia	6,844	1,036	Show Low	50,832	7,695
Page	44,979	6,809	Snowflake	29,462	4,460
Williams	18,774	2,842	Taylor	20,980	3,176
<u>Gila County</u>			Winslow	62,888	9,520
Globe	49,452	7,486	<u>Pima County</u>		
Hayden	5,892	892	Marana	89,549	13,556
Miami	12,789	1,936	Oro Valley	196,195	29,700
Payson	89,972	13,620	Sahuarita	21,416	3,242
Winkelman	2,926	443	South Tucson	36,266	5,490
<u>Graham County</u>			Tucson	3,215,079	486,699
Pima	13,139	1,989	<u>Pinal County</u>		
Safford	60,986	9,232	Apache Junction	210,160	31,814
Thatcher	26,569	4,022	Casa Grande	166,627	25,224
<u>Greenlee County</u>			Coolidge	51,433	7,786
Clifton	17,149	2,596	Eloy	68,536	10,375
Duncan	5,364	812	Florence	112,657	17,054
<u>La Paz County</u>			Kearny	14,857	2,249
Parker	20,742	3,140	Mammoth	11,640	1,762
Quartzsite	22,156	3,354	Superior	21,496	3,254
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	237,039	35,883	Nogales	137,918	20,878
Buckeye	43,183	6,537	Patagonia	5,820	881
Carefree	19,335	2,927	<u>Yavapai County</u>		
Cave Creek	24,627	3,728	Camp Verde	62,432	9,451
Chandler	1,166,474	176,581	Chino Valley	51,757	7,835
El Mirage	50,264	7,609	Clarkdale	22,605	3,422
Fountain Hills	133,670	20,235	Cottonwood	60,635	9,179
Gila Bend	13,080	1,980	Jerome	2,173	329
Gilbert	724,646	109,697	Prescott	224,191	33,938
Glendale	1,445,448	218,812	Prescott Valley	155,470	23,535
Goodyear	124,924	18,911	Sedona	67,327	10,192
Guadalupe	34,536	5,228	<u>Yuma County</u>		
Litchfield Park	25,168	3,810	San Luis	101,215	15,322
Mesa	2,618,409	396,375	Somerton	47,998	7,266
Paradise Valley	90,263	13,664	Wellton	12,082	1,829
Peoria	715,840	108,364	Yuma	512,055	77,515
Phoenix	8,726,676	1,321,045	TOTAL	\$26,723,698	4,045,436
Queen Creek	28,511	4,316			

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